

LEGISLATURE OF THE STATE OF IDAHO
Sixty-first Legislature First Regular Session - 2011

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 273

BY WAYS AND MEANS COMMITTEE

AN ACT

RELATING TO GROUND WATER DISTRICTS; AMENDING SECTION 42-5240, IDAHO CODE, TO
PROVIDE FOR THE PRIORITY OF CERTAIN LIENS AND TO PROVIDE THAT UPON THE
SALE OF THE PROPERTY FOR PAYMENT OF A LIEN THE PURCHASER SHALL TAKE THE
PROPERTY SUBJECT TO CERTAIN OUTSTANDING TAXES AND ANNUAL ASSESSMENTS.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 42-5240, Idaho Code, be, and the same is hereby
amended to read as follows:

42-5240. LIEN OF ASSESSMENT. From and after January 1 of any year,
all assessments, other than those levied against municipalities, shall be
liens against the land of ground water users to which the water rights used
to determine assessments are appurtenant, and notwithstanding anything to
the contrary in this chapter or any provisions incorporated therein by ref-
erence, shall have a priority coequal to the lien of real property taxes and
shall be superior to the lien of any mortgage or other encumbrance, whether
prior in time or not, and shall constitute such lien until paid. Such liens
shall not be removed until the assessments are paid or the property is sold
for the payment thereof. Upon any sale of the property the purchaser at such
sale shall take the property subject to all outstanding taxes and all annual
assessments of the district subsequent in time to the assessment for which
the foreclosure occurred.